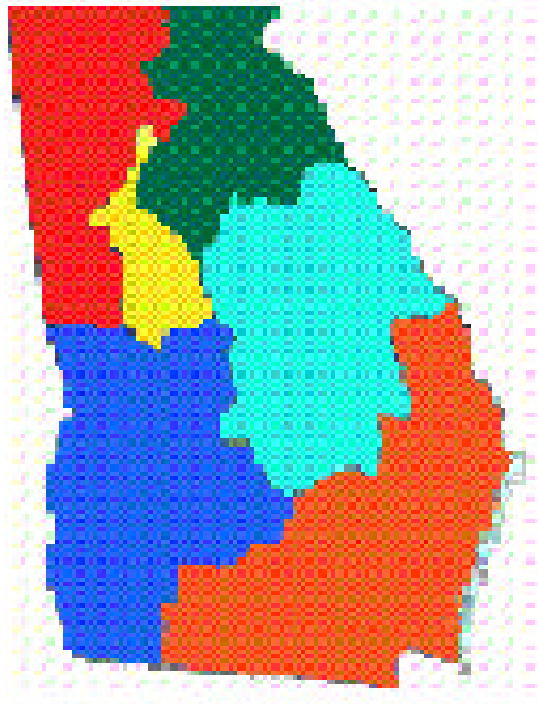


INTERNATIONAL FUEL TAX AGREEMENT



P R O C E D U R E S M A N U A L

IFTA
FOR THE
21ST CENTURY

WEB VERSION

GEORGIA MOTOR FUEL TAX UNIT

C o n t e n t s

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I. INTRODUCTION

The State of Georgia, like most other states, assesses motor fuel taxes for the privilege of using its roads and highways. These taxes are used to build and maintain our excellent network of roads and highways, which connect our communities to each other and our surrounding states.

On January 1, 1996, Georgia became a member of the **International Fuel Tax Agreement (IFTA)**. This agreement now includes the provinces of Canada and all the US states except Alaska and Hawaii.

The purpose of this Agreement is to establish and maintain the concept of one fuel use license and one administering base jurisdiction for each licensee and to provide that an interstate licensee's base jurisdiction will be the administrator of this Agreement and execute all its provisions with respect to such licensee.

The benefits of this Agreement to interstate carriers are:

A single fuel tax license from your home or **base jurisdiction** authorizes your vehicles to travel in all IFTA member jurisdictions.

A single tax report, which details your operation in **each** IFTA member jurisdiction and when summarized produces a net amount representing the amount due to be paid or amount of refund that can be requested.

One comprehensive audit on behalf of all IFTA member jurisdictions in lieu of individual audits by each jurisdiction.

This manual is designed to provide information relating to the Agreement and to list key contacts for more information and assistance.

For more information on IFTA, visit the IFTA Web site at <http://www.iftach.org>

For more information on Georgia IFTA, visit our Web site at <http://www2.state.ga.us/departments/dor/motorfuel>

For copies of the IFTA governing documents go to the IFTA Web site or see page 17.

On July 1, 2000 the Georgia Department of Motor Vehicle Safety (DMVS) came into being. This new department is still forming. It will eventually include segments dealing with the motor carrier industry. While IFTA will remain with the Department of Revenue (DOR), the Motor Vehicle Division to include the International Registration Plan (IRP) will move to DMVS. The new organization will include the DOT and PSC police as well as the Hazardous Materials and Single State Registration portions of the Public Service Commission. Driver's licensing will be transferred from the Department of Public Safety.

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II. IMPORTANT TERMS

Base Jurisdiction – means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and to which the interstate carrier will register and submit tax reports with payments covering all member jurisdictions.

Your Base Jurisdiction should be Georgia if:

1. Your vehicle(s) are registered in Georgia; and
2. Your vehicle(s) use are controlled from a location in Georgia; and
3. Your vehicle's records are maintained or can be made available in Georgia*; and
4. At least one of your qualified vehicles logs some miles within Georgia.

Note: If more than one jurisdiction meets all of these requirements, a carrier may select the one it wants.

Qualified Vehicle - one designed or maintained to transport people or property which:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Has three or more axles, regardless of weight; or
3. Is used in combination when such combination exceeds a gross vehicle weight of 26,000 pounds or 11,797 kilograms.

Note: Do not IFTA register if none of your vehicles leave the state.

Recreational Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual are exempt from IFTA. In order to qualify as a recreational vehicle, the vehicle shall not be used in

connection with any business endeavor.

Revocation - means withdrawal of license and privileges by the licensing jurisdiction.

Suspension - means temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Total distance - means all miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by a jurisdiction.

* If you wish to register for IFTA in Georgia and your business records are not available in Georgia, see Audits Section.

III. REGISTRATION

- A. Initial Registration of Georgia Interstate Carriers.** Fill out the Georgia IFTA Motor Carrier Registration Application (CRF-IFTA). If you do not have a form, call (404) 417-4490 to obtain one. You may also download it from the Internet at <http://www2.state.ga.us/departments/dor/forms/stml>. Take care to complete every item on the application. Return the completed form with a check for \$3.00 per qualified vehicle to the Centralized Registration Unit at the address on the form.

A carrier will not be issued IFTA credentials (initial or renewal) from the Department if the carrier was previously licensed in another IFTA jurisdiction and the carrier's license is under suspension or has been revoked by that jurisdiction or if the carrier has an outstanding tax liability to that jurisdiction or Georgia.

- B. License.** The license is for the calendar year January 1st through December 31st. You will receive only one license; make sufficient copies and place one copy in each qualified vehicle. File the original in a safe place for audit or further reproduction purposes.
- C. Annual Renewal.** Once IFTA registration is established in Georgia, you will receive an annual re-registration application in mid October. Starting with 2001, you may renew via the Internet. Check the instructions on the back of your renewal form for details. New license and decals must be located on the vehicle not later than the last day of February of the New Year.
- D. IFTA Account Number.** IFTA account identification numbers are created by using the prefix designation for Georgia (GA) followed by the licensee's nine (9) digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If a FEIN is not available, the Social Security Number (SSN) of the owner will be used as the licensee's account number. If at a later time the licensee receives a FEIN, the licensee should contact the Registration Unit so the account number can be changed. **Do not change the number on the return.**
- E. Decals.** The \$3.00 per qualified vehicle decal fee provides you with a pair of IFTA decals valid for the calendar year January 1 through December 31. One decal must be displayed on the exterior portion of each side of the cab. See the diagram on the back of the decals. New year decals may be displayed no earlier than December 1st.
- F. Trip Permits.** In lieu of motor fuel licensing under this Agreement, persons may elect to satisfy motor fuels use tax obligations on a trip by trip basis. A trip permit is vehicle specific and is good for 10 days. Permits can be obtained from most permitting services and does not obligate the purchaser to file an IFTA report.

- G. Cancellation.** A licensee may request cancellation of the license at any time qualified vehicles are no longer operated or are not operated in two or more member states. This may be accomplished either by a letter requesting cancellation or by checking the appropriate block on the report. The date of cancellation must be indicated. A report will be required for any operational period between the last report and the cancellation date.
- H. Revocation/Reinstatement.** Failure to comply with all applicable provisions of the IFTA Agreement shall be grounds for suspension or revocation of the license. Reinstatement will not be considered unless all deficiencies causing the suspension or revocation have been corrected and may require the posting of a bond.
- I. Bonds.** In most cases carriers will not be required to furnish a surety bond when applying for an IFTA license. A bond may be required for carriers with a history of or who experience delinquency in reporting, record keeping or payment of taxes to the jurisdictions. The amount of these bonds will be established by the base jurisdiction and will be at least twice the estimated average tax liability for the reporting period for which the licensee will be required to file a tax return.
- J. Changes in Ownership.** If the licensee sells his business, the Registration Unit must be notified in writing immediately so the existing license can be cancelled and a proper license issued to the new owner.

IV REPORTING

- A. **Report Schedule.** The licensee will file calendar quarterly reports with the base jurisdiction and shall include one check or money order payable to the base jurisdiction to pay taxes due to all member jurisdictions. The report shall be due on the last day of month following the close of the reporting period. *A report is required even if no operations were conducted during the reporting period.*

<u>Reporting Quarter</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

- B. **Forms.** Report forms reflecting the various IFTA member jurisdiction tax rates will be mailed to each licensee by the Motor Fuel Unit 30 days prior to the report due date. Forms and the diesel tax rates may be obtained from our Web site. Taxpayers using their own or computer-generated forms must obtain prior approval from the Motor Fuel Tax Unit.
- C. **Measurements.** Reports filed by Georgia based carriers will be in U.S. measurements. Conversions should be based on the following table:

One Liter	=	0.2642 Gallons
One Gallon	=	3.785 Liters
One Mile	=	1.6093 Kilometers
One Kilometer	=	0.62134 Miles

- D. **Tax Exempt Miles.** Each IFTA member laws may differ in the area of tax exempt miles. So before you report tax-exempt miles on your tax return, you should check with the jurisdiction in question. A list of contact points is at Appendix D. Georgia has no tax exempt miles. **Note: To expedite processing, please indicate on the IFTA return the reason for any exemption.**
- E. **Penalties.** Returns not filed by the due date shall be considered late and any taxes due considered delinquent. An assessment of \$50.00 or 10 percent of delinquent taxes, whichever is greater, will be made for failing to file a return, filing a late return or underpaying taxes due.
- F. **Interest.** Interest on delinquent taxes accrues at a rate of 1 percentage point per month. Using this rate the Department will calculate interest from the date tax was due for each month or fraction thereof until paid. Unlike penalty, interest is computed on the tax due each member

jurisdiction.

- G. Refunds and Credits.** If the net result of a report is a credit, the carrier has the option of carrying the credit over to subsequent periods or requesting a refund by listing the amount on the Refund Requested line of the report form. A refund must have a value of at least \$10.00 for a refund check to be issued. Credits must be used or refunded within two years (eight quarters) of the time in which the credit was accrued.
- H. Assessments for Failure to File Reports.** When a licensee fails, neglects or refuses to file an IFTA quarterly tax report, the Department will assess the licensee for the tax delinquency, penalty and interest. This assessment will be based on the best information available, including the licensee's filing history. In the absence of adequate records, a standard of four (4) miles per gallon will be used to determine fuel consumption and miles or kilometers traveled in each jurisdiction. The burden of proof remains with the licensee to show that the basis of the assessment is incorrect.

V. LEASE AGREEMENTS

Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent and in the same manner as a qualified motor vehicle owned by that carrier. The following six items quoted directly from the IFTA Articles of Agreement speak to the tax responsibility of lessors, lessees, independent contractors and household goods agents.

A. Rental/Leasing

1. Short-Term Leases. In the case of short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:

(a) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and

(b) The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

2. Long-Term Leases. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

B. Independent Contractors

1. In the case of a carrier using independent contractors under long-term leases (more than 30 days), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use tax. If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

2. In the case of a carrier using independent contractors under short-term/trip leases of

29 days or less, the trip lessor will report and pay all fuel taxes.

C Household Goods Carriers

In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for fuel tax shall be:

1. The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
2. The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request by any member jurisdiction.

VI. RECORD KEEPING REQUIREMENTS

A. Distance Records

Licensees must maintain detailed distance records that show operations on an individual vehicle basis. These records shall contain, but not be limited to, both taxable and non-taxable use of fuel; distance traveled for taxable and non-taxable use; and distance recaps of each vehicle for each jurisdiction in which the vehicle operated.

A licensee's record, at a minimum, must include mileage data on each vehicle for each trip and be recapitulated in a monthly fleet summary. Supporting information should include the following documentation:

- (1) Date(s) of trip (starting and ending);
- (2) Trip origin and destination;
- (3) Route of travel;
- (4) Beginning and ending odometer reading of the trip;
- (5) Total trip miles;
- (6) Mileage by jurisdiction;
- (7) Unit number or vehicle identification number;
- (8) Vehicle fleet number;
- (9) Registrant's name.

On-board recording or vehicle tracking devices may be used in conjunction with manual or computer systems provided the above listed data could be produced. When the device is used alone, printed reports must be produced which will replace handwritten reports. These reports shall be retained for audit.

B. Fuel Records

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail purchases and bulk fuel purchases are to be accounted for separately. The fuel records shall contain as a minimum:

- (1) The date of each receipt of fuel;
- (2) The name and address of the person from whom purchased or received;
- (3) The number of gallons or liters received;
- (4) The type of fuel; and
- (5) The vehicle or equipment into which the fuel was placed.

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicated erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts must identify the vehicle by the plate or unit number or some other identifier. An acceptable invoice must include as a minimum:

- (1) Date of purchase;
- (2) Seller's name and address;
- (3) Number of gallons or liters purchased;
- (4) Fuel type;
- (5) Price per gallon or liter or total amount of sale;
- (6) Unit number; and
- (7) Purchaser's name.

In the case of withdrawals from licensee-owned, tax-paid bulk storage, credit may be obtained if the following detailed records are maintained: date of withdrawal; number of gallons or liters; fuel type; unit number; and purchase and inventory records to substantiate that tax was paid on all bulk purchases. The licensee must maintain adequate records to distinguish fuel placed in qualified versus non-qualified motor vehicles for all member jurisdictions. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

C. Retention of Records.

Required records must be retained for a period of **four years** from the date of filing the tax report based upon these records. These records may be kept on microfilm, microfiche or other computerized or condensed record storage systems. Non-compliance with any record keeping requirements may be cause for revocation of the license.

Failure to provide records demanded for the purpose of audit extends that statute of limitations until the records are provided.

VII. AUDITS

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. It will normally be conducted by Georgia auditors and be on behalf of all IFTA member jurisdictions.

A. Audit Selection. The Agreement requires that at least three percent (3%) of its IFTA licensees be audited every year.

B. Notification of Audit Date. Prior to conducting an IFTA audit, an auditor will contact the licensee by telephone to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow-up letter detailing the audit date, time periods to be audited and record requirements. When operation records are not located or are not available in Georgia, the Compliance Division Audit Unit will determine if the records must be made available in Georgia or if the audit will be conducted at the location where the records are maintained. Should the auditor be required to travel to an out of state location, the auditor's travel expenses will be billed to the licensee upon completion of the audit.

C. Audit Conferences. At the beginning of the audit, the auditor will confer with the licensee to determine background information, reporting methods and records to be reviewed. As the audit progresses, the auditor and the licensee will discuss the sample periods, sampling techniques, and any problem areas. A final conference will be held with the licensee to explain audit adjustments and future reporting practices.

D. Audit Results. An audit report will be sent to the licensee after the written copy of the audit is processed through the Compliance Division, Audit Unit's review. The licensee has thirty (30) days to make payment or file a protest on the audit assessment. A refund due will be issued after any outstanding tax liabilities have been satisfied. The Audit Division will submit an audit report to all member jurisdictions implicated in the audit. The licensee may be subject to a re-examination of the audit findings by any member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.

VIII. APPEALS PROCEDURES

A. Proposed Assessment and Protest. If you are issued a proposed assessment of a tax liability, you are entitled to protest it. You may protest in accordance with the instructions contained in, and within the time frame given to you in the Notice of Proposed Assessment. This will be 30 days. If you wish to have a conference to discuss your protest, you must request it in your written protest and it will be granted. Otherwise, you may submit any documentation, evidence, or additional information in writing to the Commissioner's agent who is assigned to review your case. Your protest will be decided on the basis of your conference and/or written documents. When your protest is decided, you will receive notification of the results of the review. If you receive an adverse ruling, or if a hearing is not requested and no protest is received within thirty (30) days, an Official Assessment and Demand for a Payment will be issued against you.

B. Official Assessment and Demand for Payment. Once an Official Assessment and Demand for Payment is issued, you have 30 days to either pay the liability or to appeal the assessment. The Official Assessment may be appealed, either under the Administrative Procedure Act or through the Superior Court of your county of residence. If you are not a resident of Georgia, an appeal to the Superior Court must be filed in Fulton County.

If you file an appeal under the Administrative Procedure Act, your written appeal must be filed with the Commissioner, and a hearing officer will be appointed. You will be given at least 20 days' written advance notice of the time and place of the hearing. You should be aware that there is no discovery under the Administrative Procedure Act, and a hearing officer cannot decide whether a tax statute is valid, constitutional or consistent with other laws.

If you appeal to Superior Court, your appeal must be accompanied by either a surety bond in an amount that equals the amount in dispute, or evidence of your owning an equity in real estate in Georgia in an amount that equals or exceeds the amount in dispute.

IX. ASSISTANCE

For information on registration, cancellation of license, changes in ownership/name/address, issue of license and/or decals, contact:

GEORGIA DEPARTMENT OF REVENUE
REGISTRATION UNIT
1800 Century Center Blvd. NE, Room L226
ATLANTA, GA 30345-3205

By Phone:

Information	404 417 4490
Applications	404 417 4490

For information on reports, refunds, suspensions, bonds and account credits, contact:

GEORGIA DEPARTMENT OF REVENUE
MOTOR FUEL TAX UNIT
1800 Century Center Blvd. NE, Room 9227
ATLANTA, GA 30345-3205

By Phone:

Reports – Assistance	404 417 6712
Refunds/Credits	404 417 6712
Suspensions/bonds	404 417 6712
Missing/Late Reports	404 417 6712
Assessments	404 417 6712

For Assessments and assessment protests, contact:

GEORGIA DEPARTMENT OF REVENUE
Compliance Division
1800 Century Center Blvd. NE, Room 16300
ATLANTA, GA 30345-3205

By Phone:

Assessments/Protests	404 417 6369
Fax	404 417 6433

Other important numbers:*

Citations		404 417 6712
International Registration Plan (IRP) -		404 657 4186
Hazardous Materials Permits	-	678 413 8575
Oversize/Overweight Permits	-	1 888 262 8306
Single State Registration System	-	1 800 282 5813
Heavy Vehicles (Federal)(2290)	-	1 800 829 3676

*** Note: Some of these numbers are subject to change with the advent of the new Department of Motor Vehicle Safety. Check the Georgia website (<http://www.ganet.org>) for latest numbers.**

Appendix A IFTA 100 pg 1

Appendix A – IFTA 100 pg 2

Appendix A IFTA 101 pg 1

Appendix A IFTA 101 pg 2

Appendix A IFTA 101 Instructions –pg 1

Instructions 101 pg 2

Common Errors on IFTA Returns

Do the Form 101 First

Form 101 – Quarterly Schedule

- X Line D and Column L are asking for the same information. The total for column L can not be greater than D. In most cases, they will be the same.**
- X K and L will not be the same, unless you traveled in one state only. It usually reflects an estimated return.**
- X K will never be zero. You should divide I by J to get K.**
- X L should be backed by fuel receipts. Do not enter a figure in L for a state if you did not purchase fuel in that state.**
- X Please complete the entire return. We are receiving many returns with A through E left blank.**
- X H and I will be the same in most cases.**
- X Indiana, Kentucky, Michigan, Ohio, and Virginia are surcharge states. You should complete two lines with each state.**
- X Do not put brackets in column L.**

Form 100 – Quarterly Report

- X Do not put a figure on line 11 unless requesting a refund. It only slows processing.**

Appendix A

Appendix B - Daily

Appendix B - Instructions

Appendix C - Monthly

Appendix D

Member Jurisdiction Information Chart

Alabama

Alabama Dept of Revenue
Motor Vehicle Division
IFTA Section
PO Box 327570
Montgomery, AL 36132-7570
(334) 353-7839

Alberta

Alberta Treasury Tax & Revenue
Administration
Sir Frederick W. Haultain Bldg.
Edmonton, Alberta
Canada T5K 2L5
(780) 427-3044

Arizona

Licensing Services Manager
Arizona Dept of Transportation
1801 W. Jefferson M. D. 521M
Phoenix, AZ 85007-3204
(712) 712-7272

Arkansas

Arkansas Motor Fuel Tax
PO Box 1752
Little Rock, AR 72203
(501) 682-4814

California

California State Board of
Equalization
PO Box 942879 MIC:65
Sacramento, CA 94279-0065
(916) 327-2264

Colorado

Colorado Dept of Revenue
Services Section, Suite 114
Motor Carrier Services Division
Denver, CO 80261-0016
(303) 205-5602

Connecticut

Dept of Revenue Services
25 Sigourney Street
Hartford, CT 06106
(860) 541-3222 (860) 541-3208

Delaware

Motor Fuel Tax Administration
Motor Carrier Services Section
PO Drawer E
Dover, DE 19903-1565
(302) 739-4538

British Columbia

Consumer Taxation Branch
Province of British Columbia
Parliament Buildings
Victoria, BC Canada V8W 9V4
(250) 387-0635

Georgia

Georgia Dept of Revenue
Motor Fuel Tax Unit
421 Trinity-Washington Building
Atlanta, GA 30334
(404) 656-4055

Idaho

Idaho Tax Commission
PO Box 36
800 Park Blvd., Plaza IV
Boise, ID 83722-0036
(208) 334-8692

Illinois

Motor Fuel Use Tax Section
Illinois Dept of Revenue
Motor Fuel Tax Division
PO Box 19477
Springfield, IL 62794-9477
(217) 785 -1397

Indiana

Indiana Dept. of Revenue
Motor Carrier Services Section
5252 Decatur Blvd., Suite R
Indianapolis, IN 46241
(317) 615-7345

Iowa

Iowa Dept of Transportation
Office of Motor Carrier Services
PO Box 10382
Des Moines, IA 50306-0382
(515) 237-3224

Florida

Dept of Highway Safety &
Motor Vehicles
2900 Apalachee Parkway
Room A-110
Tallahassee, FL 32399
(904) 488-6921

Kentucky

Division of Motor Carriers
PO Box 2007
Frankfort, KY 40602
(502) 564-4154

Louisiana

Louisiana Dept of Revenue &
Taxation
PO Box 3863
Baton Rouge, LA 70821
(225) 925-7652

Maine

Fuel Tax Licensing Unit
Bureau of Motor Vehicles
#29 State House Station
Augusta, ME 04333-0029
(207) 624-9000 ex 52136 Fuel Tax
(207) 624-9000 ex 52137 Fuel Decals

Manitoba

Manitoba Finance-Taxation Div
101-401 York Avenue
Winnipeg, MB Canada R3C OP8
(204) 945-3194

Maryland

Maryland Comptroller of
the Treasury
Motor Fuel Tax Unit
PO Box 1751
Annapolis, MD 21404-1751
(410) 260-7138

Kansas

Kansas Dept of Revenue
Customer Relations - Motor Fuel
915 SW Harrison St
Topeka, KS 66625-8100
(913) 291-3898

Michigan

Motor Fuel, Tobacco & Special
Tax Division
Treasury Building
425 W. Allegan
Lansing, MI 48922
(517) 373-3183

Minnesota

Minnesota Dept of Public Safety
Driver & Vehicle Services
Prorate & IFTA
1110 Centre Pte Curve, Suite #425
Mendota Heights, MN 55120
(651) 405-6161

Mississippi

Mississippi State Tax Commission
PO Box 1033
Jackson, MS 39215
(601) 923-7152

Missouri

Missouri Highway Reciprocity Commission
PO Box 893
Jefferson City, MO 65105-0893
(573) 751-3671

Massachusetts

Massachusetts Dept of Revenue
PO Box 7027
Boston, MA 02204
(617) 887-6774 or (617) 887-5057

Nebraska

Nebraska Department of Motor Vehicles
Motor Carrier Service Division
PO Box 98935
Lincoln, NE 68509-8935
(888) 622-1222 or (402) 471-4435

Nevada

Nevada Dept of Motor Vehicles &
Public Safety
Motor Carrier Section
555 Wright Way
Carson City, NV 89711-0625
(775) 684-4711

New Brunswick

Dept of Finance
Revenue Division
Tax Accounting, Records & Refunds
670 King Street
PO Box 3000
Fredericton, New Brunswick
Canada E3B 5G5
(506) 444-5758

Newfoundland

Taxation and Fiscal Policy Branch
Confederation Building
Prince Phillip Parkway
PO Box 8720
St. John's, NF, Canada A1B 4K1
(709) 729-6386

Montana

Motor Carrier Services Division
Dept of Transportation
PO Box 4639
Helena, MT 59604-4639
(406) 444-6371

New Hampshire

Road Toll Bureau
Dept of Safety
10 Hazen Drive
Concord, NH 03305
(603) 271-1029

New Jersey

Division of Motor Vehicles
225 E. State Street – P O Box 133
Trenton, NJ 08666
(609) 633-9408

Ohio

Ohio Dept of Taxation
Excise & Motor Fuel Tax Division
PO Box 530
Columbus, OH 43216-0530
(614) 466-3522

New Mexico

New Mexico Taxation & Revenue
Department
1100 South Street Francis Drive
PO Box 1028
Santa Fe, NM 87504-1028
(505) 827-1005

Oklahoma

Oklahoma Tax Commission
Motor Vehicle Division/IFTA
2501 No. Lincoln Blvd
Oklahoma City, OK 73194-0013
(405) 521-3246

New York

New York State Dept of Taxation & Finance
Registration Section - Highway Use Tax Unit
W. A. Harriman Campus
Albany, NY 12227
1-800-972-1233

Ontario

Fuel Tax Administration Group Leader
Motor Fuels & Tobacco Tax Branch
Ministry of Finance
33 King Street West, 3rd Floor
Oshawa, Ontario L1H 8H9
(905) 433-6412

North Carolina

North Carolina Dept of Revenue
Motor Fuels Tax Division
PO Box 25000
Raleigh, NC 27640
(919) 733-8179

Oregon

ODOT Financial Services Division
Audit
550 Capitol Street NE
Salem, OR 97301-2530
(503) 373-1634, 378-6175 or 378-5948

North Dakota

Motor Carrier Services
DOT, Motor Vehicle Division
608 E. Boulevard Avenue
Bismarck, ND 58505-0780
(701) 328-2928

Pennsylvania

Pennsylvania Dept of Revenue
Bureau of Motor Fuel Taxes
Department 280646
Harrisburg, PA 17128-0646
(717) 705-5460

Nova Scotia

Department of Business & Consumer Services
Revenue, Compliance & Registry Services
P.O. Box 755
Halifax, Nova Scotia Canada B3J 2V4
(902) 424-6410

Prince Edward Island

Dept of the Provincial Treasury
Taxation & Property Records Div.
PO Box 1330
Charlottetown, Prince Edward Island
Canada C1A 7N1
(902) 368-5703

Quebec

Service Cotisation-B (DGM)
3800 rue de Marly, Secteur 3-2-1
Sainte-Foy, Quebec
Canada G1X 4A5
(418) 652-4382

Texas

Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, TX 78774
(512) 463-3849

Rhode Island

Department of Administration
Division of Taxation - Excise Tax Section
One Capitol Hill
Providence, RI 02908
(401) 222-6317

Utah

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134
(801) 297-6890

Saskatchewan

Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, SK Canada S4P 4A6
(306) 787-7749

Vermont

Department of Motor Vehicles
120 State Street
Montpelier, VT 05603
(802) 828-2070

South Carolina

South Carolina Dept of Public Safety
Motor Carrier Services Section/IFTA
PO Box 1498
Columbia, SC 29216-0060
(803) 737-6620

Virginia

Department of Motor Vehicles
Motor Carrier Services
PO Box 27412
Richmond, VA 23269
(804) 367-0558

South Dakota

South Dakota Department of Revenue
Division of Motor Vehicles
445 E. Capitol Avenue
Pierre, SD 57501-3100
(605) 773-5335

Washington

Fuel Tax Services
PO Box 9228
2424 Bristol Court, S.W.
Olympia, WA 98507-9228
(360) 664-1868

Tennessee

Tennessee Dept of Safety
Commercial Vehicle Division
1150 Menzler Road
Nashville, TN 37210
(615) 253-2335

West Virginia

WV Department of Motor Vehicles
Commercial Vehicle Section
Fuel Tax Unit
1606 Washington Street, E
Charleston, WV 25311
(304) 558-0685 (304) 558-3629

Wisconsin

Wisconsin Department of Transportation
4802 Shelboygan Avenue, Room 151
PO Box 7979
Madison, WI 53707-7979
(608) 264-7231

Wyoming

Motor Vehicle Services
IFTA Fuel Tax Section
5300 Bishop Blvd.
Cheyenne, WY 82009-3340
(307) 777-4842